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the English directors, who could hold extraordinary meetings in this country, in fact held all the stock and shares of the Company, either directly or through trustees in England, and further they had the exclusive power to determine any large questions of policy. The Commissioners of Income Tax, upon these facts, held that the actual administration of the affairs of the company was here, and assessed the corporation for income tax, under the first paragraph of Schedule D, on the whole of its profits wherever earned. And all the Courts in turn have upheld their action. The Company's appeal was dismissed because there was evidence on which the Commissioners could so find, and their finding on the question of fact could not be upset. And on the point of law the decision in *De Beers v. Howe* applied. As Lord Stowell said a century ago in a famous case on residence, the law looks to the fact and not to the fiction, and when the fact is clear it will not be affected by the fiction.—London Law Journal for April, 1913.

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#### IN VACATION.

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**Unjust Suspicion.**—"Did youse git anything?" whispered the burglar on guard as his pal emerged from the window. "Naw, de bloke wot lives here is a lawyer," replied the other in disgust. "Dat's hard luck," said the first; "did youse lose anything."—Ohio State Journal.

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**Justifiable Assault.**—Judge—Why did you assault this man?

Organ Grinder—He abusa da monk, your hon.

Judge—What did he do?

Organ Grinder—He talka rough to da monk; he tella heem he looka like me.—Case and Comment.

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Shortly before his death the late Chief Justice Fuller presided at a church conference. During the progress of a heated debate a member arose and began a tirade against universities and education, thanking God he had never been corrupted by contact with a college.

"Do I understand the speaker thanks God for his ignorance?" interrupted the Chief Justice.

"Well, yes," was the answer; "you can put it that way if you want to."

"All I have to say then," said the Chief Justice, in his sweetest musical tone, "is that the member has a good deal to thank God for."—Pathfinder.